

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 24, Page 26, Section 92.387, Line 2, by
2 inserting after all of said section and line, the following:

3
4 "96.155. 1. The board of trustees of a hospital established under this chapter, with the
5 concurrence of the council of the city of the third class, may, by resolution, abolish the property tax
6 authorized by section 96.150 to fund the operations of a hospital in accordance with sections 96.150
7 to 96.228 and impose a sales tax on all retail sales made within the city which are subject to sales tax
8 under chapter 144 and all sales of metered water services, electricity, electrical current and natural,
9 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
10 section 144.032. The tax authorized in this section shall be not more than one percent, and shall be
11 imposed solely for the purpose of funding the operations of a hospital under sections 96.150 to
12 96.228. The tax authorized in this section shall be in addition to all other sales taxes imposed by law,
13 and shall be stated separately from all other charges and taxes.

14 2. No such resolution adopted under this section shall become effective unless the board of
15 trustees of such a hospital submits to the voters residing within the city of the third class at a state
16 general, primary, or special election a proposal to authorize the board of trustees to impose a tax
17 under this section. If two-thirds of the votes cast on the question by the qualified voters voting
18 thereon are in favor of the question, then the tax shall become effective on the first day of the second
19 calendar quarter after the director of revenue receives notification of adoption of the local sales tax.
20 If less than two-thirds of the votes cast on the question by the qualified voters voting thereon are in
21 favor of the question, then the tax shall not become effective unless and until the question is
22 resubmitted under this section to the qualified voters and such question is approved by two-thirds of
23 the qualified voters voting on the question. The question shall be submitted in the following form:

24
25 Shall the board of trustees of _____ (hospital, nursing home, or convalescent home, etc.)

Action Taken _____ Date _____

and the city council of _____ (name of city) abolish the property tax established to support such facility and replace the property tax with a city sales tax of _____ (insert rate of percent) for the purpose of equipping, operating, and maintaining such facility?

_____ YES _____ NO

3. All revenue collected under this section by the director of the department of revenue on behalf of the hospital operated under sections 96.150 to 96.228, except for one percent for the cost of collection which shall be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is hereby created and shall be known as the "City of the Third Class City Hospital Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be commingled with any funds of the state. The director may make refunds from the amounts in the fund and credited to the board of trustees of the city hospital for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such board of trustees. Any funds in the special fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

4. The board of trustees of a hospital operated under sections 96.150 to 96.228 that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city of the third class. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

5. Whenever the board of trustees of a hospital operated under sections 96.150 to 96.228 that has adopted the sales tax authorized in this section receives a petition, signed by a number of registered voters of the city of the third class equal to at least ten percent of the number of registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the board of trustees shall submit to the voters of the city of the third class a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

6. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the board of trustees shall notify the director of the department of revenue of the action at least ninety days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city of the third class, the director shall remit the balance in the account to the district and close the account of that city hospital. The director shall notify each board of trustees of each instance of any amount refunded or any check redeemed from receipts due the hospital operated under sections 96.150 to 96.228.

7. All applicable provisions contained in sections 144.010 to 144.525, governing the state sales tax, sections 32.085 to 32.087, governing local sales taxes, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax imposed by this section, except as modified by this section."; and

Further amend said bill, Page 45, Section 144.030, Line 288, by inserting after all of said section and line, the following:

"144.032. The provisions of section 144.030 to the contrary notwithstanding, any city imposing a sales tax under the provisions of sections 94.500 to 94.570 or sections 96.150 to 96.228, or any county imposing a sales tax under the provisions of sections 66.600 to 66.635, or any county imposing a sales tax under the provisions of sections 67.500 to 67.729 or section 205.205, or any hospital district imposing a sales tax under the provisions of section 206.165, or any hospital district imposing a sales tax under the provisions of section 205.205 may by ordinance impose a sales tax upon all sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only. Such tax shall be administered by the department of revenue and assessed by the retailer in the same manner as any other city, county, or hospital district sales tax. Domestic use shall be determined in the same manner as the determination of domestic use for exemption of such sales from the state sales tax under the provisions of section 144.030."; and

Further amend said bill, Page 62, Section 192.310, Line 7, by inserting after all of said section and line, the following:

"205.205. 1. The governing body of any [hospital district] county which has established a county hospital under sections 205.160 to 205.379 [in any county of the third classification without a township form of government and with more than ten thousand six hundred but fewer than ten thousand seven hundred inhabitants or any county of the third classification without a township form

of government and with more than eleven thousand seven hundred fifty but fewer than eleven thousand eight hundred fifty inhabitants] may, by resolution, abolish the property tax authorized [in such district] by section 205.200 to fund a county hospital under this chapter and impose a sales tax on all retail sales made within the district which are subject to sales tax under chapter 144 and all sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under section 144.032. The tax authorized in this section shall be not more than one percent, and shall be imposed solely for the purpose of funding the county hospital [district]. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such resolution adopted under this section shall become effective unless the governing body of the [hospital district] county submits to the voters residing within the [district] county at a state general, primary, or special election a proposal to authorize the governing body of the [district] county to impose a tax under this section. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the tax shall become effective on the first day of the second calendar quarter after the director of revenue receives notification of adoption of the local sales tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the tax shall not become effective unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question. The question shall be submitted in the following form:

Shall the board of trustees of _____ (hospital, nursing home, or convalescent home, etc.) and the city council of _____ (name of city) abolish the property tax established to support such facility and replace the property tax with a city sales tax of _____ (insert rate of percent) for the purpose of equipping, operating, and maintaining such facility?

_____ YES _____ NO

3. All revenue collected under this section by the director of the department of revenue on behalf of the county hospital [district], except for one percent for the cost of collection which shall

1 be deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
 2 hereby created and shall be known as the "County Hospital [District] Sales Tax Fund", and shall be
 3 used solely for the designated purposes. Moneys in the fund shall not be deemed to be state funds,
 4 and shall not be commingled with any funds of the state. The director may make refunds from the
 5 amounts in the fund and credited to the district for erroneous payments and overpayments made, and
 6 may redeem dishonored checks and drafts deposited to the credit of such district. Any funds in the
 7 special fund which are not needed for current expenditures shall be invested in the same manner as
 8 other funds are invested. Any interest and moneys earned on such investments shall be credited to
 9 the fund.

10 4. The governing body of any [hospital district] county that has adopted the sales tax
 11 authorized in this section may submit the question of repeal of the tax to the voters on any date
 12 available for elections for the district. If a majority of the votes cast on the question by the qualified
 13 voters voting thereon are in favor of the repeal, that repeal shall become effective on December
 14 thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on
 15 the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax
 16 authorized in this section shall remain effective until the question is resubmitted under this section to
 17 the qualified voters and the repeal is approved by a majority of the qualified voters voting on the
 18 question.

19 5. Whenever the governing body of any [hospital district] county that has adopted the sales
 20 tax authorized in this section receives a petition, signed by a number of registered voters of the
 21 [district] county equal to at least ten percent of the number of registered voters of the [district]
 22 county voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed
 23 under this section, the governing body shall submit to the voters of the [district] county a proposal to
 24 repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon
 25 are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar
 26 year in which such repeal was approved. If a majority of the votes cast on the question by the
 27 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section
 28 shall remain effective until the question is resubmitted under this section to the qualified voters and
 29 the repeal is approved by a majority of the qualified voters voting on the question.

30 6. If the tax is repealed or terminated by any means, all funds remaining in the special trust
 31 fund shall continue to be used solely for the designated purposes, and the [hospital district] county
 32 shall notify the director of the department of revenue of the action at least ninety days before the
 33 effective date of the repeal and the director may order retention in the trust fund, for a period of one
 34 year, of two percent of the amount collected after receipt of such notice to cover possible refunds or
 35 overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such
 36 accounts. After one year has elapsed after the effective date of abolition of the tax in such district,
 37 the director shall remit the balance in the account to the [district] county and close the account of that
 38 [district] county. The director shall notify each [district] county of each instance of any amount
 39 refunded or any check redeemed from receipts due the [district] county.

40 7. The levy of a sales tax by a county under this section or section 205.202 shall be deemed
 41 to comply with the requirements of this section if it was approved prior to January 1, 2012, by the

1 voters of the county.

2 8. All applicable provisions contained in sections 144.010 to 144.525, governing the state
 3 sales tax, sections 32.085 to 32.087, governing local sales taxes, and section 32.057, the uniform
 4 confidentiality provision, shall apply to the collection of the tax imposed by this section, except as
 5 modified by this section.

6 206.165. 1. The governing body of any hospital district established under sections 206.010
 7 to 206.160 may, by resolution, abolish the property tax authorized in such district under this chapter
 8 and impose a sales tax on all retail sales made within the district which are subject to sales tax under
 9 chapter 144 and all sales of metered water services, electricity, electrical current and natural,
 10 artificial or propane gas, wood, coal, or home heating oil for domestic use only as provided under
 11 section 144.032. The tax authorized in this section shall not be more than one percent, and shall be
 12 imposed solely for the purpose of funding the hospital district. The tax authorized in this section
 13 shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all
 14 other charges and taxes.

15 2. No such resolution adopted under this section shall become effective unless the governing
 16 body of the hospital district submits to the voters residing within the district at a state general,
 17 primary, or special election a proposal to authorize the governing body of the district to impose a tax
 18 under this section. If a majority of the votes cast on the question by the qualified voters voting
 19 thereon are in favor of the question, then the tax shall become effective on the first day of the second
 20 calendar quarter after the director of revenue receives notification of adoption of the local sales tax.
 21 If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to
 22 the question, then the tax shall not become effective unless and until the question is resubmitted
 23 under this section to the qualified voters and such question is approved by a majority of the qualified
 24 voters voting on the question. The question shall be submitted in the following form:

25
 26 Shall the board of trustees of _____ (hospital, nursing home, or convalescent home, etc.)
 27 and the city council of _____ (name of city) abolish the property tax established to support
 28 such facility and replace the property tax with a city sales tax of _____ (insert rate of percent) for
 29 the purpose of equipping, operating, and maintaining such facility?
 30

1 YES NO

2
3 3. All revenue collected under this section by the director of the department of revenue on
4 behalf of the hospital district, except for one percent for the cost of collection which shall be
5 deposited in the state's general revenue fund, shall be deposited in a special trust fund, which is
6 hereby created and shall be known as the "Hospital District Sales Tax Fund", and shall be used solely
7 for the designated purposes. Moneys in the fund shall not be deemed to be state funds, and shall not
8 be commingled with any funds of the state. The director may make refunds from the amounts in the
9 fund and credited to the district for erroneous payments and overpayments made, and may redeem
10 dishonored checks and drafts deposited to the credit of such district. Any funds in the special fund
11 which are not needed for current expenditures shall be invested in the same manner as other funds
12 are invested. Any interest and moneys earned on such investments shall be credited to the fund.

13 4. The governing body of any hospital district that has adopted the sales tax authorized in
14 this section may submit the question of repeal of the tax to the voters on any date available for
15 elections for the district. If a majority of the votes cast on the question by the qualified voters voting
16 thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the
17 calendar year in which such repeal was approved. If a majority of the votes cast on the question by
18 the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this
19 section shall remain effective until the question is resubmitted under this section to the qualified
20 voters and the repeal is approved by a majority of the qualified voters voting on the question.

21 5. Whenever the governing body of any hospital district that has adopted the sales tax
22 authorized in this section receives a petition, signed by a number of registered voters of the district
23 equal to at least ten percent of the number of registered voters of the district voting in the last
24 gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the
25 governing body shall submit to the voters of the district a proposal to repeal the tax. If a majority of
26 the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the
27 repeal shall become effective on December thirty-first of the calendar year in which such repeal was
28 approved. If a majority of the votes cast on the question by the qualified voters voting thereon are
29 opposed to the repeal, then the sales tax authorized in this section shall remain effective until the
30 question is resubmitted under this section to the qualified voters and the repeal is approved by a
31 majority of the qualified voters voting on the question.

32 6. If the tax is repealed or terminated by any means, all funds remaining in the special trust
33 fund shall continue to be used solely for the designated purposes, and the hospital district shall notify
34 the director of the department of revenue of the action at least ninety days before the effective date of
35 the repeal and the director may order retention in the trust fund, for a period of one year, of two
36 percent of the amount collected after receipt of such notice to cover possible refunds or overpayment
37 of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After
38 one year has elapsed after the effective date of abolition of the tax in such district, the director shall
39 remit the balance in the account to the district and close the account of that district. The director
40 shall notify each district of each instance of any amount refunded or any check redeemed from
41 receipts due the district.

1 7. The levy of a sales tax by a hospital district under section 205.205 shall be deemed to
 2 comply with the requirements of this section if it was approved prior to January 1, 2012, by the
 3 voters of the hospital district.

4 8. All applicable provisions contained in sections 144.010 to 144.525, governing the state
 5 sales tax, sections 32.085 to 32.087, governing local sales taxes, and section 32.057, the uniform
 6 confidentiality provision, shall apply to the collection of the tax imposed by this section, except as
 7 modified by this section."; and
 8

9 Further amend said bill, Page 96, Section 321.690, Line 28, by inserting after all of said section and
 10 line, the following:
 11

12 "407.485. 1. It shall be an unfair business practice in violation of section 407.020 for a
 13 for-profit entity or natural person to collect [donations of] unwanted household items via a public
 14 receptacle and resell the [donated] deposited items for profit unless the [donation] deposited item
 15 receptacle prominently displays a statement in bold letters at least two inches high and two inches
 16 wide stating: "[DONATIONS] DEPOSITED ITEMS ARE NOT FOR CHARITABLE
 17 ORGANIZATIONS AND WILL BE RESOLD FOR PROFIT. DEPOSITED ITEMS ARE NOT
 18 TAX DEDUCTIBLE".

19 2. It shall be an unfair business practice in violation of section 407.020 for a for-profit entity
 20 or natural person to collect donations of unwanted household items via a public receptacle and resell
 21 the donated items where some or all of the proceeds from the sale are directly given to a
 22 not-for-profit entity unless the donation receptacle prominently displays a statement in bold letters at
 23 least two inches high and two inches wide stating: "DONATIONS TO THE FOR-PROFIT
 24 COMPANY: (name of the company) ARE SOLD FOR PROFIT AND (% of proceeds donated to the
 25 not-for-profit) % OF ALL PROCEEDS ARE DONATED TO (name of the nonprofit beneficiary
 26 organization's name)."

27 3. It shall be an unfair business practice in violation of section 407.020 for a for-profit entity
 28 or natural person to collect donations of unwanted household items via a public receptacle and resell
 29 the donated items, where such for-profit entity is paid a flat fee, not contingent upon the proceeds
 30 generated by the sale of the collected goods, and one hundred percent of the proceeds from the sale
 31 of the items are given directly to the not-for-profit, unless the donation receptacle prominently
 32 displays a statement in bold letters at least two inches high and two inches wide stating: "THIS
 33 DONATION RECEPTACLE IS OPERATED BY THE FOR-PROFIT ENTITY: (name of the
 34 for-profit/individual) ON BEHALF of (name of the nonprofit beneficiary organization's name)".

35 4. It shall be an unfair business practice in violation of section 407.020 for a not-for-profit
 36 entity to collect donations of unwanted household items via a public receptacle and resell the donated
 37 items unless the donation receptacle prominently displays a statement in bold letters at least two
 38 inches high and two inches wide stating: "THIS RECEPTACLE IS OWNED AND OPERATED BY
 39 THE NOT-FOR-PROFIT ENTITY: (name of the not-for-profit/charity) AND (% of proceeds
 40 donated to the not-for-profit) % OF THE PROCEEDS FROM THE SALE OF ANY DONATIONS

1 SHALL BE USED FOR THE CHARITABLE MISSION OF (charity name/charitable cause)".

2 [4.] 5. The term "bold letters" as used in subsections 1, 2, and 3 of this section shall mean a
3 primary color on a white background so as to be clearly visible to the public.

4 [5.] 6. Nothing in this section shall apply to paper, glass, or aluminum products that are
5 donated for the purpose of being recycled in the manufacture of other products.

6 [6.] 7. Any entity which, on or before June 1, 2009, has distributed one hundred or more
7 separate public receptacles within the state of Missouri to which the provisions of subsection 2 or 3
8 of this section would apply shall be deemed in compliance with the signage requirements imposed by
9 this section for the first six months after August 28, 2009, provided such entity has made or is
10 making good faith efforts to bring all signage in compliance with the provisions of this section and
11 all such signage is in complete compliance no later than six months after August 28, 2009.

12 8. All donation receptacles described in this section shall conspicuously display the name,
13 address, and telephone number of the owner and operator of the receptacle. For any receptacles
14 covered in this section, the owner or operator of the receptacle shall maintain permission to place the
15 receptacle on the property from the property owner or agent of the owner of the property where the
16 receptacle is located. Such permission shall be in writing and clearly identify the owner of the
17 receptacle and property owner or his or her agent in addition to the nature of the collections and
18 where proceeds will be accrued. Failure to secure such permission shall constitute an unfair business
19 practice in addition to any other statutory conditions. Unless otherwise agreed to in writing, the
20 property owner or his or her agent may remove the receptacle and any charges incurred in such
21 removal shall be the responsibility of the owner of the receptacle. Unless the receptacle owner pays
22 such charges within thirty calendar days of the sending of a written certified letter from the property
23 owner stating his or her intent to remove the receptacle, the receptacle owner shall relinquish any
24 right to the receptacle. If the receptacle does not conspicuously display the name, address, and
25 telephone number of the owner and operator of the receptacle, the receptacle shall be considered
26 abandoned property and may be destroyed or permanently possessed by the property owner or their
27 agent.

28 9. Any owner and operator of a receptacle that does not display the address of the owner and
29 operator, but does display the website of the owner and operator, shall make the address easily
30 accessible on such website for the property owner to send the letter specified in subsection 8 of this
31 section. The provisions of this subsection shall expire on September 1, 2014."; and

32
33 Further amend said bill by amending the title, enacting clause, and intersectional references
34 accordingly.